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Page 20, last paragraph (Amended). (Constitution 7) In the magnetic recording medium according to the constitution 6, the nonmagnetic film comprises the material containing one alloy selected from a group consisting of NiAl, AlCo, FeAl, FeTi, CoFe, CoTi, CoHf, CoZr, NiTi, CuZn, AlMn, AlRe, AgMg, CuSi, NiGa, CuBe, MnV, NiZn, FeV, CrTi, CrNi, NiAlRu, NiAlW, NiAlTa, NiAlHf, NiAlMo, NiAlCr, NiAlZr, NiAlNb, and Al₂FeMn₂, and the intermediate layer comprises the material containing Cr.

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Page 27, last paragraph (Amended). In the present invention, as described in the constitution 7, the non magnetic film is not limited as long as the role of the seed layer (for obtaining the uniform and fine crystal particle diameter of the magnetic layer) is fulfilled, and preferably comprises one alloy selected from the group consisting of NiAl, AlCo, FeAl, FeTi, CoFe, CoTi, CoHf, CoZr, NiTi, CuZn, AlMn, AlRe, AgMg, CuSi, NiGa, CuBe, MnV, NiZn, FeV, CrTi, CrNi, NiAlRu, NiAlW, NiAlTa, NiAlHf, NiAlMo, NiAlCr, NiAlZr, NiAlNb, and Al₂FeMn₂.

IN THE CLAIMS

Please amend the claims as follows:

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Claim 3 (Amended). The magnetic recording medium according to claim 1 wherein said crystal particle diameter control layer comprises an alloy further containing manganese (Mn).